## ABSTRACT OF THE DISCLOSURE

To solve a problem of waste of management resources/wasteful management involved in the setting of information defining access rights of multiple users to a single file and the setting of differing file attributes information for each file, this system has a file attributes DB operating as a database managing file attributes, a accounting information DB as a database managing accounting information and a local file system storing file data. The accounting information DB holds records for each combination of a user or group and a server and adds records for each additional user or server.